

701—17.40(422,423) Community action agencies. Effective July 1, 2002, the gross receipts from sales of tangible personal property and enumerated services performed for, furnished or rendered to a community action agency and used for the purposes of a community action agency, as defined in Iowa Code section 216A.93, are exempt from tax.

This rule is intended to implement Iowa Code section 422.45 as amended by 2002 Iowa Acts, House File 2622, section 9.